

## NEW YORK HERALD

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that nearly half of the city's population is of foreign birth. But with the exception of the Cape Verde Islanders the average of illiteracy among the other nationalities in New Bedford is about the same as it is elsewhere. It is the colored Cape Verde population which tips the illiteracy scale so adversely to the old home of the rugged whaler captains of days gone by.

### Winter Begins.

Winter began at eight minutes past 4 o'clock this morning. You may have thought, what with the ring of the skates and the squeak of the coal shovel, that winter came long ago; but the almanac says No.

Winter among the forefathers was a period devoted to preservation of life and preparation for spring. The roaring wood stove is rust of the ages; but there is the thermostat to adjust or the janitor to adjust. The coonskin cap may not adorn the seat of intellect, but the high hat needs polishing against the banquet season. The greasing of boots is an extinct pastime, but spurs require dry cleaning. There are fewer horses to bed heavily, but the motor car must have its draft of wood alcohol.

No city dweller may have the scientific joy of sorting seed corn, but he can separate the pinchole deck from the whist cards. He need not make a sketch of the thirty acres planted to rye, but he can memorize the boundaries of Esthonia for use at the weekly meeting of the Culture Club. It is not for him to pick the sprouters out of the potato bin, but he can examine and prune his necktie stock. He has no farm accounts to cast up, but what farm figures were ever so fascinating as the calculation of the supertax?

Winter in this great city is a fearful and wonderful thing. Weak man dons his twelve pound ulster at the first breath from the north and he keeps it until May, even when most of his outdoor life is spent in the subway. Strong woman goes about as for a garden party. She may be the mother of a race as disdainful of cold as the Highlander, for more and more the little boys run barelegged.

When two inches of snow hit the great bold town there is a terrible time. "City writhes in grip of storm," the headlines say; and it's true. Street Cleaning Commissioners call out the guards. Surface railroad managers utter sobs of panic and dash home (in a cab) to bed, sick with worry. Commuters have rare tales of desperate battle with the elements. The citizens pretend to be amazed at the dreadfulness of it all. But as most of them came from places where two inches of snow is only the cocktail preceding a regular two foot storm they secretly despise the precipitation. The city may writhes in the grip of storm, but the old boy from New England or the Great Lakes region writhes in the grip of laughter.

New York has no winter worth the name. We burn a lot of coal from force of habit. We buy ulsters because they look pretty in the windows. Once a year the thermometer goes below zero just as, once a year, every man decides that he will take regular exercise with Indian clubs. It is a gesture, as the literary fellows say. Winter is an excuse for going to Cuba. It is something men believe in after the demon of doubt has assailed SANTA CLAUS.

### Flaubert's Centenary.

In the last months of this year France has turned with unusual frequency to the centenaries of her famous writers. Not long ago she unveiled at Montpellier a monument to RABELAIS and a statue to BRILLAT-SAVARIN at Belley, his birthplace. Neither of these celebrations, however, aroused the same interest or awakened French literary memories as did the unveiling, a few days ago in the Luxembourg garden in Paris of a monument to GUSTAVE FLAUBERT on the one hundredth anniversary of his birth.

Not much more than sixty years ago, when his first work appeared, the man thus honored was cited with his publisher before the French courts for the publication of an immoral book. The change of popular sentiment to these comparatively few years which brought about this mark of favor to FLAUBERT revived in all its academic asperity, but with a remarkably different outlook, the controversy that raged in the '60s and '70s over FLAUBERT's "Madame Bovary" and "Salammbô."

France can smile now with a keen sense of amusement over the reception to "Madame Bovary" when she recalls the books that poured unopposed and unquestioned upon the country from the pens of DE MAUPASSANT and ZOLA and others of the same school of realism only a few years later. These writers could scarcely be called followers of FLAUBERT, even though he gave with "Madame Bovary" the formula of the modern novel which some of them affected to accept and follow. Neither could FLAUBERT, in the strict sense of the word, be considered the founder of a school of novel writing. This is true principally because he stood alone; there were no successors to that indomitable industry by which he attained his wonderful precision of statement and his faultless style.

GUY DE MAUPASSANT, his godson, was his one pupil. FLAUBERT trained him in style and thoroughness and would not permit him to publish a story until five years after he actually began to write. The one quality which the master instilled in the

pupil and the one which became most notable in DE MAUPASSANT's works was that of an objective attitude toward life. It was the attitude which was most natural to the master and the reason which made his descriptions so vivid and his characters stand out as though they had been subjects of anatomical dissection. France to-day looks upon FLAUBERT's works much as the remainder of the reading world does, not so much realistic as real.

FLAUBERT spent six years in writing "Madame Bovary." He labored incessantly over his work, spending days over a single sentence and often completing a page only after a month of arduous toil. His mastery of language as a means of clear, precise expression and his faultless style make him a writer who appeals most strongly to other writers. But at the same time it must be remembered that while other writers of the realistic school who began their careers when he was nearing the end of his life are forgotten, FLAUBERT's position remains secure and the reading world still turns to him for its finer and higher standards of literary excellence.

### Taxation A B C's.

President PRUD' H. JOHNSON of the Chemical National Bank states one fundamental principle of sound taxation so simply and clearly that any mind should be able to grasp its import. "Prosperity of trade," he says, "is just as much a factor in the tax yield as is the rate."

A tax rate that is excessive, ruinous or unworkable, indeed, always fails to raise as much revenue for the Treasury as an unoppressive and easily applied tax. As long as capital is free to move from one investment to another it will as surely flow away from taxation danger points to safety zones as water flows down hill.

As capital, to escape destructive taxes, thus shifts from overtaxed active industry into tax exempt securities it drains the public revenue sources in two ways. In the first place it steadily diminishes the amount of taxable capital and income. The 40 per cent. rate, say, that yielded \$400,000,000 on a billion of income earned by capital actively engaged in a certain field obviously will yield only \$200,000,000 after half such capital takes to the tax exemption tall timber. The tax cannot be safely raised to squeeze more revenue out of what capital is left in the field, because this will drive out still more.

In the second place, as the actively engaged capital transfers itself from the taxation danger points to the safety zones the workers who had been employed in the industrial activities lose their incomes as the employing plants are slowed down or abandoned. Not only, therefore, is there less actively engaged capital with its earnings to be taxed; there are smaller numbers of income earning individuals in such industries to be taxed.

All this is the A B C's of sound taxation; it is plain sense. But a certain legislative element goes on attempting just the same to gather revenues by getting rid of the revenue producers. A certain element of the public is fooled by that kind of statesmanship until its workers wake up to the fact that they are losing their jobs while the Treasury is losing its revenue and for exactly the same reason.

The lightest tax on the public, the most productive tax for the Treasury, the tax which can be made to hold on the best for all concerned, is the tax that does the least damage to general industry and business. As MR. JOHNSON puts it, "Taxes should be adjusted to business rather than business to taxes."

President HARDING is going to put this vital national question up to Congress again, and if Congress does not do something about it and do it right the American people simply will have their business and their jobs sacrificed by politicians trying to get themselves reelected with the votes of those who haven't learned yet the folly and the penalty of bad taxes.

### A Woman Astronomer's Work.

By the death a few days ago of HENRIETTA SWAN LEAVITT of Cambridge, Massachusetts, the world has lost one of its most intelligent and conscientiously painstaking workers in the field of astronomical research. For more than twenty-five years Miss LEAVITT was a member of Harvard University's observatory staff. She began as an assistant. She closed her career as an authority in the very difficult branch of astronomical science to which she chiefly directed her studies.

It was to stellar photography that Miss LEAVITT devoted her exceptional talents. Her determination of the relative photographic brightness of the stars known as the polar sequence, the group about the polestar varying in rank from the fourth to the twentieth magnitude, is now generally accepted among astronomers as the standard of photographic star measurement. In addition to this Miss LEAVITT, with persistent patience and minute care, explored the entire celestial expanse in search of new stars and of stars of periodic variation in brightness.

Her intense concentration of effort was rewarded by the discovery of four unknown stars and of 2,400 variables. Her discoveries just about doubled the number of variable stars known when she began her work. It was while she was studying the ten degree square area of the smaller of

those swarms of stars, clusters and nebulae, known as the Magellanic clouds, that Miss LEAVITT discovered and announced a law which seems to govern the relation between the periodicity and the brightness of variable stars.

While Miss LEAVITT's labors were not in a field that made her known to the general public, her fame among astronomers has long been worldwide and is built upon a foundation that is enduring. Absorbed in her intricate researches and by nature retiring and self-effacing, her interest in her work was concentrated solely on the results attained and not in the least on the noise they made in the world.

To the fine achievements of American womanhood of the HENRIETTA SWAN LEAVITT add still another shining contribution.

### Trinity's New Rector.

The Rev. CALER R. STETSON, who was inducted into the rectorship of Trinity yesterday, assumes a church office of high dignity and of immediate importance not only to the communicants of the Protestant Episcopal Church but to all the residents of New York.

Trinity with its eight chapels serves great congregations in all quarters of Manhattan borough, and the influence of this old foundation on the life of the city is so intimate and profound that in civic affairs its rector is a personage to whom not only members of his flock but thousands of others look consciously or unconsciously for enlightenment and for guidance.

Mr. STETSON has had eleven predecessors in the rectorship of Trinity and they have played a fine part in the upbuilding of the great city of New York. To the tradition to which each of them has contributed his share MR. STETSON succeeds. The esteem in which he is held by the parish has been sufficiently demonstrated by the call which the wardens and vestrymen extended to him. His welcome by the New York which lies outside his own denomination will be cordial and hearty.

### Fifth Avenue and War.

In an article in the *North American Review* Rear Admiral FISKE remarks that a good conception of the fundamental causes of war may be had by walking up Fifth avenue.

The shops are mostly for women. Men try to gain money to pay for women's finery. They see opportunities in foreign trade, and, going into it with activity, stir up national hatreds.

This is in a measure true, but when economists blame the women for being the basic cause of war they should add that they are the cause of almost everything, good or bad. Consider the discovery of America.

About the only interest that Western Europe had in the Orient was the acquisition of articles for which women yearned: silks and cottons for clothing, pearls for adornment, spices for cooking, perfumes for the toilet. These things came from Asia by ship or caravan from the end of the Crusades until the middle of the fifteenth century, when the Turk shut off the channels of trade between Europe and the East.

It was then that COLUMBUS, for no other economic reason but that the women of his day must be pleased, set out to find a route to Asia which the Turk could not block. Maybe ISABELLA backed the Italian because she hadn't a thing fit to wear. At any rate the feminine passion for pretty things swiftly resulted in the finding of the new world.

If it were not for the women what a lot of dead ones the men would be!

Senator TOM WATSON of Georgia has held up the bill to provide food for starving babies in Russia. It seems useless to say anything more about this than that it is exactly the sort of thing Senator TOM WATSON of Georgia is capable of doing.

Sugar has reached a price so low that some folks have forgotten there ever was a time when sugar hoarders were scorned by patriots and prosecuted by the Government.

The mystery of the solution of the Wall street bomb mystery promises to be as difficult to untangle as the original puzzle.

The number of suits for divorce filed in New York county in 1921 is 1,107, against 1,254 in 1920. This decrease has been contemporaneous with many lachrymose lamentations over the impairment of morals resulting from war. Perhaps it may turn out that after all human nature was not changed very much by the nervous strain of the conflict.

Two Chicago thieves robbed the treasurer of a Santa Claus fund of \$480 he had collected to provide Christmas cheer for some poor children. A jury of mothers who have seen December 25 pass with no toys for their babies should decide what punishment ought to be inflicted on these wretched creatures.

The Directory gown was last heard from in the South Sea Islands, and now interlocking directorates are equally out of fashion.

### The Christmas Tree.

Deep in the wood's enchanted heart I saw a Christmas tree, An evergreen with slender trunk Of perfect symmetry, From topmost twig to lowest branch That swept the frozen drifts On all its boughs hung The loveliest of gifts.

Long strings of pearls and diamond stars And strips of emerald rare, And soft white stars light enough For fairy queens to wear, And silver tinsel of the frost, And crystal beads, for lo! A winter storm on Christmas Eve Had trimmed it up with snow.

MINNA IRVING.

### Subway Fares.

Two Kinds of Cars and Two Different Rates Suggested.

TO THE NEW YORK HERALD: Much discussion has been indulged in regarding the five cent fare on the Interborough lines. It has been practically conceded that the five cent rate is not sufficient for maintaining the system at any degree of efficiency. It is likewise conceded that an increased fare would work hardship upon wage earners.

The only solution to the problem is to have Class A and Class B cars. Run one Class A coach for every three Class B coaches. A train of four cars would consist of one Class A and three Class B cars, a train of eight cars of six Bs and two As.

All subway and elevated tickets should be sold at five cents each. One ticket give entrance to a Class B car. Should the passenger desire Class A service he tenders another ticket to the guard at the Class A coach entrance, making his fare ten cents. The passenger could keep his extra ticket in his pocket should Class A cars be overtaken or Class B cars not filled; the passenger would not have to pay more than a nickel unless he so desired.

Any person who could afford it would gladly pay the extra nickel for a seat and improved service, especially on a trip of four, six or ten miles.

Theoretically this ratio of one to three would work out 25 per cent. increase in gross, but if we reduce that to 15 per cent., deduct 3 per cent. for the improved Class A cars, &c., we would have left 12 per cent. in gross to be applied as net, or around \$6,000,000 a year, which is about what seems necessary to keep the Interborough functioning.

CHAS. H. ADAMS.

So-called surface "parlor cars" were once run to Coney Island, special higher fares being charged for the service. They aroused great popular opposition, just as the attempt to introduce parlor chairs in the parks did. Public opinion, unless it has changed, would not tolerate this proposed subway innovation.

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